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S/N 10/693,283

PATENT

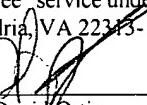
IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	MATSUKAWA, et al.	Examiner:	K. JOLLEY
Serial No.:	10/693,283	Group Art Unit:	1762
Filed:	October 24, 2003	Docket No.:	10873.1179USW1
Title:	MAGNETORESISTIVE ELEMENT AND METHOD FOR MANUFACTURING THE SAME		

CERTIFICATE UNDER 37 CFR 1.10:

"Express Mail" mailing label number: EV408495728US  
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I hereby certify that this correspondence is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and is addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

By:   
Name: David Ortiz

AMENDMENT AND RESPONSE

Mail Stop AMENDMENT  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

This amendment is filed in response to the Office Action dated November 17, 2004.

**Amendments to the specification** begin at page 2.

**A claim listing** begins at page 3.

**Remarks** begin at page 5.